



JENNIFER M. GRANHOLM  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JAY B. RISING  
STATE TREASURER

## **REGULAR MEETING OF THE STATE TAX COMMISSION**

**PRESENT:** Robert H. Naftaly, Chair STC  
Robert R. Lupi, Member STC  
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary  
Marie G. Medlock, Recording Secretary

**DATE OF MEETING:** September 14, 2004

**PLACE OF MEETING:** Department of Treasury  
Local Government Conference Room Large  
2<sup>nd</sup> Floor Treasury Building  
Lansing, MI

**TIME OF MEETING:** 9:30 A.M.

**The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.**

Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the minutes of August 24, 2004 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

### **New Buffalo Township, Berrien County**

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested increase in taxable values as presented:

154-02-0827; BONNIE M. & HAROLD J. KLOOSTERMAN; NEW BUFFALO TWP.; BERRIEN COUNTY; NEW BUFFALO Sch. Dist.; 11-13-4500-0011-00-9; REAL; Property; 2000 AV from \$ 732,400 to \$ 732,400; TV from \$ 274,994 to \$ 586,797; 2001 AV from \$ 930,400 to \$ 930,400; TV from \$ 283,793 to \$ 605,577; 2002 AV from \$ 765,600 to \$ 765,600; TV from \$ 292,874 to \$ 624,955; - N - 9/14/2004.

September 14, 2004

Item 2 (continued):

It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-02-1100; RUSSELL JAMES; NEW BUFFALO TWP.; BERRIEN COUNTY; NEW BUFFALO Sch. Dist.; 11-13-5600-0184-00-2; REAL; Property; 2001 AV from \$ 17,300 to \$ 82,172; TV from \$ 12,056 to \$ 76,928; 2002 AV from \$ 16,900 to \$ 84,800; TV from \$ 12,441 to \$ 79,389; - N - 9/14/2004

**City of Lansing, Ingham County**

It was moved by Roberts, supported by Naftaly, and approved to postpone the below-referenced request for a change in assessment under the authority of MCL 211.154 to allow the city and counsel for Howard & Howard an opportunity to review the file and recommend a course of action. Mr. Lupi dissented. The Commission admitted Howard & Howard Exhibit 1.

154-02-0800; HOWARD & HOWARD, PC; CITY OF LANSING; INGHAM COUNTY; LANSING Sch. Dist.; 31725-2-990-33-06-02; PERSONAL; Property; 2000 AV from \$ 74,909 to \$ 44,628; TV from \$ 74,909 to \$ 44,628; 2001 AV from \$ 69,487 to \$ 43,280; TV from \$ 69,487 to \$ 43,280; - N - 9/14/2004

**Oscoda Township, Iosco County**

It was moved by Roberts, supported by Lupi, and unanimously approved to postpone the below-referenced request to allow the assessor and counsel for Michigan Consolidated Gas an opportunity to review the file and recommend an assessment which will include omitted property due to failure to report "overhead" costs, and costs related to the purchase of assets at Wurtsmith Air Force Base, and any other costs actually expended. The recommended assessment will be based on the application of the STC multipliers in use at the time of assessment.

154-00-1073; MICHIGAN CONSOLIDATED GAS CO.; OSCODA TWP.; IOSCO COUNTY; OSCODA Sch. Dist.; 065-VAR-OSC-TWP-02; PERSONAL; Property; 1998 AV from \$1,310,700 to \$1,663,600; TV from \$1,310,700 to \$1,663,600; 1999 AV from \$1,349,500 to \$1,757,200; TV from \$1,349,500 to \$1,757,200; 2000 AV from \$1,334,700 to \$1,792,300; TV from \$1,334,700 to \$1,792,300; - N - 9/14/2004

September 14, 2004

Item 2 (continued):

**City of Kalamazoo, Kalamazoo County**

It was moved by Lupi, supported by Roberts, and unanimously approved that for the years 1996 and 1997 the State Tax Commission does not have jurisdiction because personal property statements were not timely filed. It was moved by Lupi, supported by Roberts, and unanimously approved to deny the below-referenced requested assessed and taxable values for the years 1998 and 1999 due to lack of sufficient support by the petitioner:

154-97-0848; A.M. TODD COMPANY; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 904-22-00; PERSONAL INDUSTRIAL; Property; 1996 AV from \$ 891,500 to \$ 695,900; TV from \$ 891,500 to \$ 695,900; 1997 AV from \$ 900,500 to \$ 784,460; TV from \$ 900,500 to \$ 784,460; 1998 AV from \$1,040,700 to \$ 782,240; TV from \$1,040,700 to \$ 782,240; 1999 AV from \$1,251,800 to \$ 878,020; TV from \$1,251,800 to \$ 878,020; - N - 9/14/2004

**Brighton Township, Livingston County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-02-0796; TEXTRON FINANCIAL CORP.; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-100-313-00; PERSONAL; Property; 2002 AV from \$0 to \$ 5,095; TV from \$0 to \$ 5,095; - N - 9/14/2004

**City of Fraser, Macomb County**

It was moved by Roberts, supported by Lupi, and unanimously approved to deny the below-referenced requested assessed and taxable values as presented:

154-02-0172; LASER SPECIALIST, INC.; CITY OF FRASER; MACOMB COUNTY; FRASER Sch. Dist.; 50-33-200-525-00; PERSONAL; Property; 2000 AV from \$ 421,719 to \$ 287,174; TV from \$ 421,719 to \$ 287,174; 2001 AV from \$ 386,816 to \$ 264,838; TV from \$ 386,816 to \$ 264,838; - N - 9/14/2004

**City of Ann Arbor, Washtenaw County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-01-0780; MINNWEST CAPITAL CORP.; CITY OF ANN ARBOR; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 90-00-073-637; PERSONAL; Property; 1999 AV from \$ 21,100 to \$ 0 ; TV from \$ 21,100 to \$ 0 ; - N - 9/14/2004

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Item 2 (continued):

**Pittsfield Township, Washtenaw County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-01-1448; MINNWEST CAPITAL CORP; PITTSFIELD TWP.; WASHTENAW COUNTY; ANN ARBOR Sch. Dist.; 99-30-079-220; PERSONAL; Property; 1999 AV from \$0 to \$ 21,100; TV from \$ 0 to \$ 21,100; - N - 9/14/2004

**City of Detroit, Wayne County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-01-1173; DAIMLER CHRYSLER MOTORS CORP.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; WARD 21-ITEM 2818.000; PERSONAL; Property; 1999 AV from \$40,999,647 to \$41,586,690; TV from \$40,999,647 to \$40,586,690; 2000 AV from \$29,401,967 to \$30,134,725; TV from \$29,401,967 to \$30,134,725; 2001 AV from \$31,529,004 to \$31,604,866; TV from \$31,529,004 to \$31,604,866; - N - 9/14/2004

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-01-1174; DAIMLER CHRYSLER MOTORS CORP.; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; WARD 27-ITEM 1233; PERSONAL; Property; 2000 AV from \$2,739,608 to \$2,944,346; TV from \$2,739,608 to \$2,944,346; 2001 AV from \$3,587,988 to \$3,762,051; TV from \$3,587,988 to \$3,562,051; - N - 9/14/2004

**City of Gibraltar, Wayne County**

It was moved by Roberts, supported by Lupi, and unanimously approved to defer the below-referenced requested assessed and taxable values to legal counsel for its advice regarding the authority of the Commission in this matter under MCL 211.154:

154-03-1722; DETROIT COLD ROLLING CO., LC, DSC LTD; CITY OF GIBRALTAR; WAYNE COUNTY; GIBRALTAR Sch. Dist.; 36-999-00-0048-500; PERSONAL; Property; 2001 AV from \$1,355,410 to \$ 0 ; TV from \$1,549,505 to \$ 0 ; - N - 9/14/2004.

The Commission admitted Taxpayer Exhibit 1.

It was moved by Roberts, supported by Lupi, and unanimously approved to defer the below-referenced requested assessed and taxable values to legal counsel for its advice regarding the authority of the Commission in this matter under MCL 211.154:

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Item 2 (continued): **City of Gibraltar, Wayne County**

154-04-1389; DETROIT COLD ROLLING; CITY OF GIBRALTAR; WAYNE COUNTY; GIBRALTAR Sch. Dist.; 82-36-999-00-0048-500; PERSONAL; Property; 2003 AV from \$0 to \$6,614,600; TV from \$ 0 to \$6,614,600; - N - 9/14/2004.

The Commission admitted Taxpayer Exhibits 1, 2, and 3.

**City of Trenton, Wayne County**

It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the below-referenced requested assessed and taxable values as presented:

154-01-1172; DAIMLER CHRYSLER MOTORS CORP.; CITY OF TRENTON; WAYNE COUNTY; TRENTON Sch. Dist.; 82-54-999-99-0221-00; PERSONAL; Property; 2000 AV from \$105,671,073 to \$105,675,142; TV from \$105,671,073 to \$105,675,142; - N - 9/14/2004

**City of Cadillac, Wexford County**

It was moved by Roberts, supported by Lupi, and unanimously approved to defer the below-referenced requested assessed and taxable values for further review by staff:

154-00-0779; CMI CAST-PARTS, INC.; CITY OF CADILLAC; WEXFORD COUNTY; CADILLAC Sch. Dist.; 10-153-00-020-00; PERSONAL; Property; 1999 AV from \$4,295,800 to \$8,995,500; TV from \$4,295,800 to \$8,995,500; 2000 AV from \$4,423,700 to \$10,547,249; TV from \$4,423,700 to \$10,547,249; - N - 9/14/2004

Item 3. It was moved by Roberts, supported by Lupi, and unanimously approved that the State Tax Commission does not have jurisdiction regarding the matter involving MCL 211.154 File Nos. 154-02-0447 and 154-02-1119 after receiving and reviewing written input provided by Attorney Norman Shinkle.

Item 4. It was moved by Roberts, supported by Lupi, and unanimously approved the certified personal property examiner certificates issued as preliminary staff approvals since the STC Meeting held on 8-24-04 as follows:

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Blackford	Marvin W.	Benzie	Colfax Township Crystal Lake Township Gilmore Township Inland Township Platte Township Weldon Township City of Frankfort
		Manistee	Springdale Township

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Item 4 (continued):

<u>Last Name</u>	<u>First Name</u>	<u>County</u>	<u>Township, Village and/or City</u>
Bugbee	Ida L.	Genesee	City of Flint
Cranston	Gail O.	Wayne	City of Westland
D'Angelo	Barbara A.	Livingston	Hamburg Township
Deaton	William E.	Bay County	Equalization Department
Dierwa	Thomas M.	Macomb	City of Roseville
Drummonds	Judy M.	Monroe	City of Monroe
Esch	Vicki J.	Benzie County	Equalization Department
Francis	Joyceann	Mecosta	City of Big Rapids
Halis	Kimberly K.	Clare County	Equalization Department
Hall	Denise M.	Gladwin County	Equalization Department
Hickey	Daniel P.	Macomb	City of Roseville
Jex	Vicki L.	St. Clair	City of Port Huron
La Rose	Traceford L.	Marquette County	Equalization Department
Launius	Diane	Genesee	Mt. Morris Township
Luster	Renee B.	Allegan	City of Otsego
		Kalamazoo	Alamo Township
			Cooper Township
MacAlpine	Gregory	Oakland	Holly Township
Nykamp	Al	Ottawa	Park Township
Peltier	Robert L.	Bay County	Equalization Department
Pettit	Gary L.	Barry	Hope Township
Pickler	Tina	Ottawa County	Equalization Department
Pulling	Julie A.	Ingham	City of Mason
Rogers	Steven E.	Ingham	City of Lansing
Ryan	Carole A.	Macomb	Harrison Township
Ryan	Rhonda A.	Washtenaw	Pittsfield Township
Sanders	Mary M.	Otsego	Hayes Township
Sells	Rhonda L.	Iosco	Baldwin Township
Toogood	Joseph F.	Kent	City of Grand Rapids
Winterowed	Barbara J.	Kalamazoo	City of Kalamazoo
Zbranchik	Gail A.	Livingston	Tyrone Township

- Item 5. The below-referenced matters were postponed until the State Tax Commission Meeting scheduled for September 28, 2004, at 11:00 A.M. at the request of DaimlerChrysler and with the concurrence of the other parties.

**Air Pollution Control Exemption Applications:**

A. DaimlerChrysler Air Pollution Control Exemption Application 1-3083-Sylvan Township. Appealed by the Company.

**Scheduled for 1:30 P.M.**

Item 5 (continued):

B. DaimlerChrysler Air Pollution Control Exemption Application 1-3088-City of Auburn Hills. Appealed by the Company.

**Scheduled for 2:30 P.M.**

Item 6. It was moved by Roberts, supported by Lupi, and unanimously approved to grant the below-referenced petitioner's request to change the current classification to Agricultural Real.

Classification Appeal No. 03-014 A & B, Robert, Dinah & Barry Savoie

Appeal No. 03-014 A, Parcel No. 001-120-001-25

Appeal No. 03-014 B, Parcel No. 001-120-001-50

Rudyard Township, Chippewa County.

Current Classification: Residential Real.

Property Owner's Response: Agricultural Real.

Assessor's Recommendation: Agricultural Real.

Property Tax Division Staff Recommendation: Agricultural Real.

This is a concurrence regarding the property classification.

Item 7. It was moved by Roberts, supported by Lupi, and unanimously approved to grant the below-referenced assessor's request to change the current classification to Residential Real.

Classification Appeal No. 03-075 D - Resident

Mills Township, Ogemaw County.

Parcel No. 65-010-900-127-00

Current Classification: Residential Personal.

Property Owner's Response: No Response.

Assessor's Recommendation: Residential Real.

Property Tax Division Staff Recommendation: Residential Real.

This is a non-concurrence regarding the property classification.

Item 8. The Commission received and filed the below-referenced Agenda for the Property Tax Division staff meeting to be held on September 28 to 30, 2004:

<u>Date</u>	<u>Time</u>	<u>Presenter(s)</u>	<u>Topic(s)</u>
9-28-04	8:30 A.M. to 4:30 P.M.	Dan Kirwin BS & A Software	- "In's & Out's" of the Equalizer Appraisal Software - Hands-On Applications
9-29-04	8:30 A.M.	Dennis Platte Administrator Property Tax Division	- Greeting - Division Concerns

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Item 8 (continued):

<u>Date</u>	<u>Time</u>	<u>Presenter(s)</u>	<u>Topic(s)</u>
	9:00 A.M.	William Fowler Assistant Administrator Property Tax Division	- Standardized Staff Report - Classification Appeals
	10:00 A.M.	Break	
	10:15 A.M.	Harold Anderson Manager Local Assessment Review Section	- Interim Status Reports - L-4030, 31 & 32's Reporting Requirements - Equalization Report
	11:30 A.M.	Dianne Wright Manager Exemption Section	- Industrial Facility Tax Abatements - Specific Tax/Exemption Programs
	12:00 NOON	Lunch	
	1:30 P.M.	William Fowler Assistant Administrator Property Tax Division	- 14-Point Reviews
	2:00 P.M.	David Lee Manager Valuation Standards Section	- Transfers of Ownership - "Trusts"
	3:00 P.M.	Break	
	3:15 P.M.	Harold Anderson Manager Local Assessment Review Section	- Headlee Revisited
		Tim Schnelle Manager Commercial & Industrial Section	- Additions & Losses – Training Manual
9-30-04	8:30 A.M.	Dennis Platte Administrator Property Tax Division	- Division Concerns Revisited - Current Events, New Legislation - Classification Appeals, Court Cases - Balanced Scorecard



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Item 8 (continued):

<u>Date</u>	<u>Time</u>	<u>Presenter(s)</u>	<u>Topic(s)</u>
	10:00 A.M.	Break	
	10:15 A.M.	Ross Bishop Jerry Whalen Assistant Attorneys General	- Attorney General Court Cases Update
	10:45 A.M.	Property Tax Division Staff	- Round Table Discussion - Comments & Concerns

Item 9. It was moved by Roberts, supported by Lupi, and unanimously approved that an appreciation letter be forwarded to the Property Tax Division Staff acknowledging the excellent teaching at the MAA Conference.

Item 10. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the revised assessed and taxable figures in the below-referenced matter:  
MCL 211.154 Petition 154-02-0160 Birch Island Irrec. Trust  
Parcel No. 49-003-304-002-00 After consulting with the legal counsel, and further staff review, concurrence was reached for the new requested assessed and taxable values.

Item 11. It was moved by Roberts, supported by Lupi, and unanimously approved to postpone final approval of the proposed 2005 STC Meeting dates until the September 28, 2004 meeting. The Proposed 2005 State Tax Commission Regular Meeting Schedule is as follows after removal of January 5, 2005, and changing October 27 to October 25:

Tuesday, January 25, 2005, Lansing	
Tuesday, February 8, 2005, Lansing	Wednesday, February 23, 2005, Lansing
Wednesday, March 9, 2005, Lansing	Tuesday, March 22, 2005, Lansing
Tuesday, April 12, 2005, Lansing	
Monday, May 9, 2005, Lansing	Monday, May 23, 2005, Lansing
Wednesday, June 1, 2005, Lansing	Thursday, June 2, 2005, Lansing
Tuesday, June 14, 2005, Lansing	

**MAED CONFERENCE – July 26, 2005 – Drummond Island**  
**MAA CONFERENCE – August 9, 2004 - Crystal Mountain**

Tuesday, August 23, 2005, Lansing	
Wednesday, September 7, 2005, Lansing	Tuesday, September 20, 2005, Lansing
Wednesday, October 5, 2005, Lansing	Tuesday, October 25, 2005, Lansing
Wednesday, November 9, 2005, Lansing	Wednesday, November 30, 2005, Lansing
Wednesday, December 14, 2005, Lansing	Wednesday, December 28, 2005, Lansing

The State Tax Commission shall also meet at the call of the Chairperson.

- Item 12. It was moved by Roberts, supported by Lupi, and unanimously approved to receive and file the letter from Kevin C. Richard, Assistant Corporation Counsel for the City of Detroit, regarding access to the records of General Motors by representatives of the City of Detroit.
- Item 13. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Report to the Commission regarding the 14 Point Reviews conducted by staff for 2004. Staff is directed to consider and to propose plans for improvement of the scores from the local units.
- Item 14. It was moved by Roberts, supported by Lupi, and unanimously approved the proposed response to Robert Boynton of The Appraisal Company regarding actions under the requirements of the Occupational Code, P.A. 229 of 1980.
- Item 15. It was moved by Roberts, supported by Lupi, and unanimously approved the below-referenced MCL 211.154 notifications of the assessed and taxable values as presented of omitted or incorrectly reported property concurrences by both the assessing officer and the owner:

154-04-0134; TRIBUNE TELEVISION HOLDINGS INC/WXMI-TV; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-105-269; PERSONAL; Property; 2003 AV from \$1,273,800 to \$1,285,200; TV from \$1,273,800 to \$1,285,200.

154-04-0159; SAMIR ZUREICK, MD, ENDROCRINOLOGY CTR/MI; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-707-800; PERSONAL; Property; 2004 AV from \$ 761 to \$ 2,961; TV from \$ 761 to \$ 2,961.

154-04-0313; MACKLED INVESTMENTS, LLC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-716250; PERSONAL; Property; 2002 AV from \$ 20,000 to \$ 44,400; TV from \$ 20,000 to \$ 44,400; 2003 AV from \$ 22,000 to \$ 38,900; TV from \$ 22,000 to \$ 38,900.

154-04-0321; CAPTAIN LUEY'S CALABASH SEAFOOD, LLC; CITY OF BATTLE CREEK; CALHOUN COUNTY; LAKEVIEW Sch. Dist.; 0103-02-825-0; PERSONAL; Property; 2004 AV from \$ 33,930 to \$ 24,868; TV from \$ 33,930 to \$ 24,868.

154-04-0334; R L CASTINO CORPORATION; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-2225-000; PERSONAL; Property; 2003 AV from \$ 338,400 to \$ 346,400; TV from \$ 338,400 to \$ 346,400.

154-04-0335; CLG LEASING, LLC; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; MADISON HEIGHTS Sch. Dist.; 44-99-13-005-527; PERSONAL; Property; 2004 AV from \$ 0 to \$ 3,020; TV from \$ 0 to \$ 3,020.

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Item 15 (continued):

154-04-0336; MILLENNIUM DIGITAL MEDIA; CITY OF HASTINGS; BARRY COUNTY; HASTINGS Sch. Dist.; 08-55-533-750-00; PERSONAL; Property; 2002 AV from \$ 130,484 to \$ 137,724; TV from \$ 130,484 to \$ 137,724; 2003 AV from \$ 105,103 to \$ 110,522; TV from \$ 105,103 to \$ 110,522; 2004 AV from \$ 102,841 to \$ 109,166; TV from \$ 102,841 to \$ 109,166.

154-04-0338; DRS. BRADY & BREWSTER, INC.; CITY OF READING; HILLSDALE COUNTY; READING Sch. Dist.; 30-10-901-000-074; PERSONAL; Property; 2004 AV from \$ 0 to \$ 4,871; TV from \$ 0 to \$ 4,871.

154-04-0339; HIGH-PO-CHLOR INC.; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-1378; PERSONAL; Property; 2002 AV from \$ 82,900 to \$ 91,150; TV from \$ 82,900 to \$ 91,150; 2003 AV from \$ 80,300 to \$ 85,100; TV from \$ 80,300 to \$ 85,100; 2004 AV from \$ 70,800 to \$ 76,250; TV from \$ 70,800 to \$ 76,250.

154-04-0342; THE MOTOR ZONE; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9051742; PERSONAL; Property; 2002 AV from \$ 16,200 to \$ 25,950; TV from \$ 16,700 to \$ 25,950; 2003 AV from \$ 19,200 to \$ 25,900; TV from \$ 19,200 to \$ 25,900; 2004 AV from \$ 40,000 to \$ 53,700; TV from \$ 40,000 to \$ 53,700.

154-04-0343; GE CAPITAL INFORMATION TECH SOLUTIONS; ALPINE TWP.; KENT COUNTY; KENOWA HILLS Sch. Dist.; 41-50-13-020-596; PERSONAL; Property; 2004 AV from \$ 0 to \$ 6,900; TV from \$ 0 to \$ 6,900.

154-04-0344; KEY CORPORATE CAPITAL, INC; FLINT TWP.; GENESEE COUNTY; FLINT Sch. Dist.; 07-84-5222-00; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,140; TV from \$ 0 to \$ 1,140.

154-04-0345; BLUESTAR HEATING & COOLING; TALLMADGE TWP.; OTTAWA COUNTY; GRANDVILLE Sch. Dist.; 07-50-25-015-450; PERSONAL; Property; 2004 AV from \$ 11,977 to \$ 29,500; TV from \$ 11,977 to \$ 29,500.

154-04-0346; CANNON FINANCIAL SERVICES; YPSILANTI TWP.; WASHTENAW COUNTY; YPSILANTI Sch. Dist.; K-99-929-459-01; PERSONAL; Property; 2004 AV from \$ 1,800 to \$ 890; TV from \$ 1,800 to \$ 890.

154-04-0347; E-Z-GO DIVISION OF TEXTRON, INC.; ROBINSON TWP.; OTTAWA COUNTY; GRAND HAVEN Sch. Dist.; 70-50-23-007-800; PERSONAL; Property; 2004 AV from \$ 0 to \$ 2,400; TV from \$ 0 to \$ 2,400.

Item 15 (continued):

154-04-0350; FRATERNAL ORDER OF EAGLES #3465; CITY OF GRAYLING; CRAWFORD COUNTY; CRAWFORD-AUSABLE Sch. Dist.; 20-070-017-005-040-00; REAL; Property; 2003 AV from \$ 0 to \$ 181,600; TV from \$ 0 to \$ 132,767.

154-04-0351; DEUEL METAL INDUSTRIES, INC; CITY OF OAK PARK; OAKLAND COUNTY; OAK PARK Sch. Dist.; 52-99-10-007-710; PERSONAL; Property; 2002 AV from \$ 49,110 to \$ 30,419; TV from \$ 49,110 to \$ 30,419; 2003 AV from \$ 49,110 to \$ 30,419; TV from \$ 49,110 to \$ 30,419.

154-04-0354; AMERITECH CREDIT CORPORATION/BURRWOLFF; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0363-001; PERSONAL; Property; 2003 AV from \$ 27,200 to \$ 25,500; TV from \$ 27,200 to \$ 25,500.

154-04-0356; DOLLAR TREE STORES; CITY OF ALLEN PARK; WAYNE COUNTY; ALLEN PARK Sch. Dist.; 82-30-999-00-2003-024; PERSONAL; Property; 2003 AV from \$ 50,000 to \$ 97,900; TV from \$ 50,000 to \$ 97,900.

154-04-0358; ATI SYSTEMS INTERNATIONAL, INC.; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 12-82-0108-04; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,500; TV from \$ 0 to \$ 1,500.

154-04-0359; ATI SYSTEMS INTERNATIONAL, INC.; VIENNA TWP.; GENESEE COUNTY; CLIO Sch. Dist.; 18-88-5210-04; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,500; TV from \$ 0 to \$ 1,500.

154-04-0360; ATI SYSTEMS INTERNATIONAL, INC.; MOUNT MORRIS TWP.; GENESEE COUNTY; WESTWOOD HEIGHTS Sch. Dist.; 14-84-0400-04; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,400; TV from \$ 0 to \$ 1,400.

154-04-0361; ATI SYSTEMS INTERNATIONAL, INC.; CITY OF BURTON; GENESEE COUNTY; BENTLEY Sch. Dist.; 59-81-0738-04; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,500; TV from \$ 0 to \$ 1,500.

154-04-0362; ATI SYSTEMS INTERNATIONAL, INC.; DAVISON TWP.; GENESEE COUNTY; DAVISON Sch. Dist.; 05-84-1354-34; PERSONAL; Property; 2004 AV from \$ 0 to \$ 4,300; TV from \$ 0 to \$ 4,300.

154-04-0363; ATI SYSTEMS INTERNATIONAL, INC.; CITY OF BURTON; GENESEE COUNTY; ATHERTON Sch. Dist.; 59-81-0737-04; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,500; TV from \$ 0 to \$ 1,500.

Item 15 (continued):

154-04-0364; ATI SYSTEMS INTERNATIONAL, INC.; GENESEE TWP.; GENESEE COUNTY; KEARSLEY Sch. Dist.; 11-81-1188-04; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,500; TV from \$ 0 to \$ 1,500.

154-04-0365; K & S VIDEO; ARGENTINE TWP.; GENESEE COUNTY; LINDEN Sch. Dist.; 25-01-80-015-404; PERSONAL; Property; 2004 AV from \$ 17,230 to \$ 8,230; TV from \$ 17,230 to \$ 8,230.

154-04-0366; TONYA K. FITZGERALD; CITY OF CADILLAC; WEXFORD COUNTY; CADILLAC Sch. Dist.; 10-076-00-075-00; REAL; Property; 2003 AV from \$ 26,500 to \$ 46,400; TV from \$ 26,500 to \$ 41,920; 2004 AV from \$ 45,800 to \$ 45,800; TV from \$ 27,109 to \$ 42,884.

154-04-0367; MERITOR WABCO VEHICLE CONTROL SYSTEMS; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-295-040; PERSONAL; Property; 2002 AV from \$ 199,210 to \$ 348,940; TV from \$ 199,210 to \$ 348,940; 2003 AV from \$ 249,010 to \$ 303,140; TV from \$ 249,010 to \$ 303,140.

154-04-0368; COLEY VENDING; FENTON TWP.; GENESEE COUNTY; LAKE FENTON Sch. Dist.; 06-80-155-087; PERSONAL; Property; 2004 AV from \$ 12,000 to \$ 15,700; TV from \$ 12,000 to \$ 15,700.

154-04-0369; ECHOSTAR SATELLITE LLC DBA: DISH NETWORK; BALDWIN TWP.; IOSCO COUNTY; TAWAS Sch. Dist.; 034-900-000-245-00; PERSONAL; Property; 2003 AV from \$ 0 to \$ 200; TV from \$ 0 to \$ 200; 2004 AV from \$ 0 to \$ 100; TV from \$ 0 to \$ 100.

154-04-0372; KEY CORPORATE CAPITAL, INC. C/O TAX SERVICES; ALAIEDON TWP.; INGHAM COUNTY; OKEMOS Sch. Dist.; 33-06-06-90-905-933; PERSONAL; Property; 2003 AV from \$ 150,200 to \$ 0 ; TV from \$ 150,200 to \$ 0.

154-04-0374; DONALD & ANGELA PUTKELA; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-05-201-154; REAL; Property; 2003 AV from \$ 200,000 to \$ 101,600; TV from \$ 200,000 to \$ 101,600; 2004 AV from \$ 115,200 to \$ 115,200; TV from \$ 115,200 to \$ 103,936.

154-04-0375; SUSAN VELTMAN; GENOA TWP.; LIVINGSTON COUNTY; HOWELL Sch. Dist.; 11-13-201-043; REAL; Property; 2002 AV from \$ 30,000 to \$ 129,000; TV from \$ 30,000 to \$ 129,000.

154-04-0376; SIEMENS FINANCIAL SERVICES INC; CITY OF DETROIT; WAYNE COUNTY; DETROIT Sch. Dist.; 25990908.00; PERSONAL; Property; 2002 AV from \$3,115,580 to \$ 563,730; TV from \$3,115,580 to \$ 563,730.

Item 15 (continued):

154-04-0377; NTS TECHNICAL STAFFING; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-321-900; PERSONAL; Property; 2004 AV from \$ 28,000 to \$ 3,500; TV from \$ 28,000 to \$ 3,500.

154-04-0378; MAJESTIC VAN CORPORATION; THOMAS TWP.; SAGINAW COUNTY; SWAN VALLEY Sch. Dist.; 28-99-9-99-0099-000; PERSONAL; Property; 2002 AV from \$ 25,700 to \$ 43,950; TV from \$ 25,700 to \$ 43,950; 2003 AV from \$ 26,400 to \$ 41,550; TV from \$ 26,400 to \$ 41,550.

154-04-0379; HUHTAMAKI PLASTICS, INC; WARREN TWP.; MIDLAND COUNTY; COLEMAN Sch. Dist.; 160-019-300-365-00; REAL; Property; 2004 AV from \$ 0 to \$ 500; TV from \$ 0 to \$ 500.

154-04-0380; LYON FINANCIAL SERVICES; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-000-716-00; PERSONAL; Property; 2004 AV from \$ 20,895 to \$ 22,640; TV from \$ 20,895 to \$ 22,640.

154-04-0381; CUMMINS BRIDGEWAY LLC; CLINTON TWP.; MACOMB COUNTY; MOUNT CLEMENS Sch. Dist.; 50-011-969-736-00; PERSONAL; Property; 2002 AV from \$ 296,600 to \$ 277,700; TV from \$ 296,600 to \$ 277,700.

154-04-0382; PREFERRED CAPITAL INC.; CLINTON TWP.; MACOMB COUNTY; L'ANSE CREUSE Sch. Dist.; 50-011-953-300-17; PERSONAL; Property; 2004 AV from \$ 1,900 to \$ 12,600; TV from \$ 1,900 to \$ 12,600.

154-04-0383; SHROYER AUTO PARTS; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-05-90-924-085; PERSONAL; Property; 2002 AV from \$ 115,400 to \$ 119,750; TV from \$ 115,400 to \$ 119,750; 2003 AV from \$ 98,000 to \$ 107,200; TV from \$ 98,000 to \$ 107,200.

154-04-0384; FAMILY MEDS PHARMACY; CITY OF STERLING HEIGHTS; MACOMB COUNTY; UTICA Sch. Dist.; 10-01-400-015-015; PERSONAL; Property; 2002 AV from \$ 7,500 to \$ 15,200; TV from \$ 7,500 to \$ 15,200; 2003 AV from \$ 10,000 to \$ 13,100; TV from \$ 10,000 to \$ 13,100.

154-04-0659; COLONIAL ENGINEERING; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90012-001-A; PERSONAL; Property; 2002 AV from \$ 113,900 to \$ 139,950; TV from \$ 113,900 to \$ 139,950; 2003 AV from \$ 158,300 to \$ 184,750; TV from \$ 158,300 to \$ 184,750; 2004 AV from \$ 168,800 to \$ 191,650; TV from \$ 168,800 to \$ 191,650.

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Item 15 (continued):

154-04-0693; FRED HARRIS & ASSOCIATES; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-05-005-502; PERSONAL; Property; 2004 AV from \$ 51,360 to \$ 56,870; TV from \$ 51,360 to \$ 56,870.

154-04-0908; PETSMART, INC.-#691; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-815500; PERSONAL; Property; 2002 AV from \$ 14,350 to \$ 53,150; TV from \$ 14,350 to \$ 53,150; 2003 AV from \$ 203,350 to \$ 265,250; TV from \$ 20,350 to \$ 265,250.

154-04-0911; MERIDAN AUTOMOTIVE SYSTEMS, INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-182500; PERSONAL; Property; 2003 AV from \$1,023,550 to \$1,040,400; TV from \$1,023,550 to \$1,040,400.

154-04-0917; SHRADER COLLISION INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-548500; PERSONAL; Property; 2002 AV from \$ 11,350 to \$ 28,550; TV from \$ 11,350 to \$ 28,550; 2003 AV from \$ 22,550 to \$ 28,700; TV from \$ 22,550 to \$ 28,700.

154-04-0925; THE COCA COLA COMPANY; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-75000; PERSONAL; Property; 2002 AV from \$ 183,800 to \$ 196,300; TV from \$ 183,800 to \$ 196,300; 2003 AV from \$ 187,550 to \$ 200,050; TV from \$ 187,550 to \$ 200,050.

154-04-0926; ADVANTAGE LEASING CORPORATION; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-010000; PERSONAL; Property; 2004 AV from \$ 0 to \$ 10,300; TV from \$ 0 to \$ 10,300.

154-04-0927; REYNA FINANCIAL CORPORATION; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-244500; PERSONAL; Property; 2002 AV from \$ 78,350 to \$ 108,250; TV from \$ 78,350 to \$ 108,250.

154-04-0934; WORK N GEAR #8095; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-642500; PERSONAL; Property; 2003 AV from \$ 13,850 to \$ 15,800; TV from \$ 13,850 to \$ 15,800; 2004 AV from \$ 3,500 to \$ 13,250; TV from \$ 3,500 to \$ 13,250.

154-04-1189; AKAMAI TECHNOLOGIES, INC.; CITY OF GRAND RAPIDS; KENT COUNTY; GRAND RAPIDS Sch. Dist.; 01-51-108-527; PERSONAL; Property; 2003 AV from \$ 0 to \$ 5,900; TV from \$ 0 to \$ 5,900.

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Item 15 (continued):

154-04-1192; TELERENT LEASING CORP C/O CBIZ; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-13-008-375; PERSONAL; Property; 2004 AV from \$ 0 to \$ 5,270; TV from \$ 0 to \$ 5,270.

154-04-1193; RMK INDUSTRIES; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-01-026-032; PERSONAL; Property; 2004 AV from \$ 53,880 to \$ 56,910; TV from \$ 53,880 to \$ 56,910.

154-04-1195; GREATER DETROIT A D S; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; MADISON HEIGHTS Sch. Dist.; 44-99-03-005-275; PERSONAL; Property; 2002 AV from \$ 0 to \$ 109,520; TV from \$ 0 to \$ 109,520; 2003 AV from \$ 0 to \$ 124,830; TV from \$ 0 to \$ 124,830; 2004 AV from \$ 147,330 to \$ 104,660; TV from \$ 147,330 to \$ 104,660.

154-04-1196; MAES TOOL & DIE COMPANY; BLACKMAN TWP.; JACKSON COUNTY; WESTERN Sch. Dist.; 900-08-43-600-017-50; PERSONAL; Property; 2003 AV from \$ 136,550 to \$ 143,000; TV from \$ 136,550 to \$ 143,000; 2004 AV from \$ 137,567 to \$ 154,900; TV from \$ 137,567 to \$ 154,900.

154-04-1197; REINHART INDUSTRIES INC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 999-00-6497-000; PERSONAL; Property; 2002 AV from \$ 74,210 to \$ 79,700; TV from \$ 74,210 to \$ 79,700; 2004 AV from \$ 64,100 to \$ 68,450; TV from \$ 64,100 to \$ 68,450.

154-04-1199; STRAIGHT LINE ADVISORS; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-314-060; PERSONAL; Property; 2004 AV from \$ 12,610 to \$ 28,440; TV from \$ 12,610 to \$ 28,440.

154-04-1200; GALBO PHOTO GRAPHICS; SAGINAW TWP.; SAGINAW COUNTY; SAGINAW TWP. Sch. Dist.; 99-9-99-1007-550; PERSONAL; Property; 2004 AV from \$ 17,500 to \$ 28,000; TV from \$ 17,500 to \$ 28,000.

154-04-1201; CHRIS GAERTNER; CHERRY GROVE TWP.; WEXFORD COUNTY; CADILLAC Sch. Dist.; 2110-AP-007; REAL; Property; 2003 AV from \$ 73,800 to \$ 73,800; TV from \$ 42,679 to \$ 46,179; 2004 AV from \$ 106,100 to \$ 106,100; TV from \$ 43,660 to \$ 47,241.

154-04-1202; SIEMENS VDO AUTO 4685 INVESTMENT; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-294-820; PERSONAL; Property; 2002 AV from \$ 574,000 to \$2,505,050; TV from \$ 574,000 to \$2,505,050; 2003 AV from \$ 480,000 to \$2,448,280; TV from \$ 480,000 to \$2,448,280; 2004 AV from \$2,558,610 to \$2,386,050; TV from \$2,558,610 to \$2,386,050.



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Item 15 (continued):

154-04-1203; MCKESSON AUTOMATION SYSTEMS INC; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 12-82-4812-04; PERSONAL; Property; 2002 AV from \$ 0 to \$ 400; TV from \$ 0 to \$ 400; 2003 AV from \$ 0 to \$ 400; TV from \$ 0 to \$ 400; 2004 AV from \$ 0 to \$ 300; TV from \$ 0 to \$ 300.

154-04-1204; JOHN HANCOCK LEASING CORP; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 12-82-3814-04; PERSONAL; Property; 2002 AV from \$ 0 to \$ 3,000; TV from \$ 0 to \$ 3,000; 2003 AV from \$ 0 to \$ 2,700; TV from \$ 0 to \$ 2,700; 2004 AV from \$ 0 to \$ 2,600; TV from \$ 0 to \$ 2,600.

154-04-1205; CONCORD VENDING INC; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 12-82-1074-04; PERSONAL; Property; 2004 AV from \$ 0 to \$ 2,700; TV from \$ 0 to \$ 2,700.

154-04-1206; BRITE-O-MATIC MFG INC; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 12-82-0726-04; PERSONAL; Property; 2002 AV from \$ 0 to \$ 3,600; TV from \$ 0 to \$ 3,600; 2003 AV from \$ 0 to \$ 3,400; TV from \$ 0 to \$ 3,400; 2004 AV from \$ 0 to \$ 3,200; TV from \$ 0 to \$ 3,200.

154-04-1207; SEASON'S COUNSELING CENTER; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 12-81-7118-04; PERSONAL; Property; 2004 AV from \$ 0 to \$ 700; TV from \$ 0 to \$ 700.

154-04-1208; OAK POINTE GROUP; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-100-537-00; PERSONAL; Property; 2004 AV from \$ 0 to \$ 609; TV from \$ 0 to \$ 609.

154-04-1209; H H BARNUM COMPANY; GREEN OAK TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4716-99-000-564; PERSONAL; Property; 2003 AV from \$ 256,550 to \$ 314,400; TV from \$ 256,550 to \$ 314,400.

154-04-1210; WALTERS-DIMMICK PETROLEUM INC; CITY OF IONIA; IONIA COUNTY; IONIA Sch. Dist.; 205-900-001-630-00; PERSONAL; Property; 2002 AV from \$ 55,600 to \$ 41,896; TV from \$ 55,600 to \$ 41,896; 2003 AV from \$ 53,900 to \$ 38,820; TV from \$ 53,900 to \$ 38,820.

154-04-1211; PEKING EXPRESS; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-05-645-510; PERSONAL; Property; 2003 AV from \$ 0 to \$ 5,400; TV from \$ 0 to \$ 5,400.

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Item 15 (continued):

154-04-1212; THE NEW AUTO ONE; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-100-366-00; PERSONAL; Property; 2004 AV from \$ 15,000 to \$ 28,090; TV from \$ 15,000 to \$ 28,090.

154-04-1213; WILLIAM & THERESE SHORTT DDS; GREEN OAK TWP.; LIVINGSTON COUNTY; SOUTH LYON Sch. Dist.; 4716-99-000-800; PERSONAL; Property; 2004 AV from \$ 6,230 to \$ 20,100; TV from \$ 6,230 to \$ 20,100.

154-04-1215; ONYX INC TATTOOZ; CITY OF EAST TAWAS; IOSCO COUNTY; TAWAS Sch. Dist.; 122-900-000-049-00; PERSONAL; Property; 2004 AV from \$ 0 to \$ 3,300; TV from \$ 0 to \$ 3,300.

154-04-1218; 1ST PLACE TROPHY INC; CITY OF JACKSON; JACKSON COUNTY; JACKSON Sch. Dist.; P-284120000; PERSONAL; Property; 2004 AV from \$ 0 to \$ 3,600; TV from \$ 0 to \$ 3,600.

154-04-1219; OGURA CORP; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-01-005-092; PERSONAL; Property; 2003 AV from \$5,261,420 to \$5,287,020; TV from \$5,261,420 to \$5,287,020; 2004 AV from \$4,199,700 to \$4,225,020; TV from \$4,199,700 to \$4,225,020.

154-04-1220; SYNERGY STEEL INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-223-280; PERSONAL; Property; 2003 AV from \$ 118,200 to \$ 87,650; TV from \$ 118,200 to \$ 87,650; 2004 AV from \$ 108,370 to \$ 72,970; TV from \$ 108,370 to \$ 72,970.

154-04-1221; HOWARD FINISHING LLC; CITY OF MADISON HEIGHTS; OAKLAND COUNTY; LAMPHERE Sch. Dist.; 44-99-12-00/-980; PERSONAL; Property; 2003 AV from \$2,250,560 to \$2,254,960; TV from \$2,250,560 to \$2,254,960; 2004 AV from \$2,193,070 to \$2,215,520; TV from \$2,193,070 to \$2,215,520.

154-04-1222; EMPLOYEES ONLY INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-295-760; PERSONAL; Property; 2002 AV from \$ 21,950 to \$ 48,180; TV from \$ 21,950 to \$ 48,180; 2003 AV from \$ 20,730 to \$ 48,300; TV from \$ 20,730 to \$ 48,300; 2004 AV from \$ 58,760 to \$ 41,460; TV from \$ 58,760 to \$ 41,460.

154-04-1223; SWEET ONION INC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90004-045-B; PERSONAL; Property; 2002 AV from \$ 100,000 to \$ 132,250; TV from \$ 100,000 to \$ 132,250; 2003 AV from \$ 86,250 to \$ 114,050; TV from \$ 86,250 to \$ 114,050.

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Item 15 (continued):

154-04-1224; PROSTHODONITCS OF SOUTHWEST MI PC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90018-903-B; PERSONAL; Property; 2002 AV from \$ 50,000 to \$ 117,050; TV from \$ 50,000 to \$ 117,050; 2003 AV from \$ 62,500 to \$ 117,700; TV from \$ 62,500 to \$ 117,700.

154-04-1227; ALPIS INC; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-0146-000; PERSONAL; Property; 2003 AV from \$ 28,000 to \$ 49,800; TV from \$ 28,000 to \$ 49,800; 2004 AV from \$ 9,800 to \$ 44,300; TV from \$ 9,800 to \$ 44,300.

154-04-1228; WILDWOOD LAKES GOLF; NUNDA TWP.; CHEBOYGAN COUNTY; WOLVERINE Sch. Dist.; 252-900-000-029-01; PERSONAL; Property; 2004 AV from \$ 2,500 to \$ 7,150; TV from \$ 2,500 to \$ 7,150.

154-04-1229; EPPS ANTONISHEN & WALWORTH PC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 999-00-2362-000; PERSONAL; Property; 2003 AV from \$ 68,570 to \$ 70,550; TV from \$ 68,570 to \$ 70,550.

154-04-1230; WAYNE-CRAFT INC; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 999-00-8328-000; PERSONAL; Property; 2002 AV from \$ 40,870 to \$ 70,450; TV from \$ 40,870 to \$ 70,450; 2003 AV from \$ 48,470 to \$ 79,200; TV from \$ 48,470 to \$ 79,200; 2004 AV from \$ 100,970 to \$ 127,950; TV from \$ 100,970 to \$ 127,950.

154-04-1232; THE DISNEY STORE #503; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90009-338-F; PERSONAL; Property; 2002 AV from \$ 39,900 to \$ 105,900; TV from \$ 39,900 to \$ 105,900; 2003 AV from \$ 80,500 to \$ 101,450; TV from \$ 80,500 to \$ 101,450.

154-04-1233; ZOUROB ENTERPRISES; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 88-999-00-3268-000; PERSONAL; Property; 2002 AV from \$ 32,200 to \$ 95,800; TV from \$ 32,200 to \$ 95,800; 2003 AV from \$ 18,800 to \$ 85,150; TV from \$ 18,800 to \$ 85,150; 2004 AV from \$ 19,000 to \$ 75,850; TV from \$ 19,000 to \$ 75,850.

154-04-1234; ASTRO BUILDING SUPPLY; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-0250-500; PERSONAL; Property; 2003 AV from \$ 37,300 to \$ 49,550; TV from \$ 37,300 to \$ 49,550.

154-04-1235; ALPINE CAPITAL CORPORATION; PENNFIELD TWP.; CALHOUN COUNTY; PENNFIELD Sch. Dist.; 13-18-000-089-00; PERSONAL; Property; 2004 AV from \$ 1,170 to \$ 0; TV from \$ 1,170 to \$ 0 .

Item 15 (continued):

154-04-1236; PEGGY CRAFT; CITY OF ROSEVILLE; MACOMB COUNTY; ROSEVILLE Sch. Dist.; 14-17-102-032; REAL; Property; 2002 AV from \$ 53,911 to \$ 65,212; TV from \$ 39,657 to \$ 52,085; 2003 AV from \$ 58,179 to \$ 69,780; TV from \$ 40,251 to \$ 52,866; 2004 AV from \$ 60,554 to \$ 73,365; TV from \$ 41,176 to \$ 54,081.

154-04-1237; BESTWAY HOSPITALITY; FRENCHTOWN TWP.; MONROE COUNTY; JEFFERSON Sch. Dist.; 5807-000-374-00; PERSONAL; Property; 2004 AV from \$ 74,600 to \$ 85,200; TV from \$ 74,600 to \$ 85,200.

154-04-1238; HOLT EYE CARE; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-933-056; PERSONAL; Property; 2003 AV from \$ 21,400 to \$ 26,400; TV from \$ 21,400 to \$ 26,400; 2004 AV from \$ 28,700 to \$ 33,250; TV from \$ 28,700 to \$ 33,250.

154-04-1239; COURT YARD FAMILY RESTAURANT; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-81-109-778; PERSONAL; Property; 2003 AV from \$ 28,700 to \$ 29,900; TV from \$ 28,700 to \$ 29,900; 2004 AV from \$ 25,100 to \$ 25,900; TV from \$ 25,100 to \$ 25,900.

154-04-1240; R D C MACHINE TOOL CO DBA KUNTZ TOOL & DIE; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-84-427-598; PERSONAL; Property; 2002 AV from \$ 62,400 to \$ 66,700; TV from \$ 62,400 to \$ 66,700; 2003 AV from \$ 58,000 to \$ 62,100; TV from \$ 58,000 to \$ 62,100; 2004 AV from \$ 53,900 to \$ 57,900; TV from \$ 53,900 to \$ 57,900.

154-04-1241; PREMIER FORD INC; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-81-632-502; PERSONAL; Property; 2002 AV from \$ 109,100 to \$ 99,600; TV from \$ 109,100 to \$ 99,600; 2003 AV from \$ 107,700 to \$ 100,500; TV from \$ 107,700 to \$ 100,500; 2004 AV from \$ 97,700 to \$ 92,300; TV from \$ 97,700 to \$ 92,300.

154-04-1242; GUARDIAN MORTGAGE CO INC; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-81-296-275; PERSONAL; Property; 2002 AV from \$ 132,300 to \$ 161,300; TV from \$ 132,300 to \$ 161,300; 2003 AV from \$ 124,000 to \$ 206,000; TV from \$ 124,000 to \$ 206,000; 2004 AV from \$ 158,200 to \$ 248,700; TV from \$ 158,200 to \$ 248,700.

154-04-1243; CLG LEASING LLC; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 12-82-0809-04; PERSONAL; Property; 2004 AV from \$ 0 to \$ 1,400; TV from \$ 0 to \$ 1,400.

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Item 15 (continued):

154-04-1244; BOB EVANS RESTAURANT OF MI INC DBA BOB EVANS STORE #0366; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-81-067-400; PERSONAL; Property; 2002 AV from \$ 66,600 to \$ 86,000; TV from \$ 66,600 to \$ 86,000; 2003 AV from \$ 57,400 to \$ 74,900; TV from \$ 57,400 to \$ 74,900; 2004 AV from \$ 50,900 to \$ 69,900; TV from \$ 50,900 to \$ 69,900.

154-04-1245; APPLEBEE'S GRILL AND BAR DBA APPLEBEE'S; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-81-038-300; PERSONAL; Property; 2002 AV from \$ 168,900 to \$ 177,900; TV from \$ 168,900 to \$ 177,900; 2003 AV from \$ 149,300 to \$ 157,500; TV from \$ 149,300 to \$ 157,500; 2004 AV from \$ 132,000 to \$ 139,300; TV from \$ 132,000 to \$ 139,300.

154-04-1246; ADAPTIVE PACKAGING & ENGINEERING INC; GRAND BLANC TWP.; GENESEE COUNTY; GRAND BLANC Sch. Dist.; 25-12-81-015-192; PERSONAL; Property; 2002 AV from \$ 18,200 to \$ 21,300; TV from \$ 18,200 to \$ 21,300; 2003 AV from \$ 23,600 to \$ 27,500; TV from \$ 23,600 to \$ 27,500; 2004 AV from \$ 21,800 to \$ 25,100; TV from \$ 21,800 to \$ 25,100.

154-04-1249; MICHAEL SHOECRAFT; FOREST TWP.; GENESEE COUNTY; LAKEVILLE Sch. Dist.; 25-09-23-100-019; REAL; Property; 2004 AV from \$ 17,100 to \$ 58,500; TV from \$ 17,100 to \$ 58,500.

154-04-1250; LIFETIME INVESTMENT MANAGEMENT CO; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-325-280; PERSONAL; Property; 2004 AV from \$ 4,070 to \$ 10,830; TV from \$ 4,070 to \$ 10,830.

154-04-1252; MICHIANA METRONET INC; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 99553-001-E; PERSONAL; Property; 2004 AV from \$ 242,800 to \$ 247,850; TV from \$ 242,800 to \$ 247,850.

154-04-1253; MCLAUGHLIN VETERINARY; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0099-500; PERSONAL; Property; 2002 AV from \$ 26,300 to \$ 40,900; TV from \$ 26,300 to \$ 40,900; 2003 AV from \$ 27,600 to \$ 36,050; TV from \$ 27,600 to \$ 36,050; 2004 AV from \$ 24,950 to \$ 32,900; TV from \$ 24,950 to \$ 32,900.

154-04-1254; A & B COIN LAUNDRY; CITY OF WAYNE; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 55-999-00-4559-004; PERSONAL; Property; 2004 AV from \$ 0 to \$ 3,800; TV from \$ 0 to \$ 3,800.

Item 15 (continued):

154-04-1255; LINCOLN PARK TOOL & DIE; BROWNSTOWN TWP.; WAYNE COUNTY; WOODHAVEN Sch. Dist.; 70-999-00-0091-600; PERSONAL; Property; 2002 AV from \$ 347,000 to \$ 400,250; TV from \$ 347,000 to \$ 400,250; 2003 AV from \$ 312,900 to \$ 364,500; TV from \$ 312,900 to \$ 364,500; 2004 AV from \$ 338,900 to \$ 388,900; TV from \$ 338,900 to \$ 388,900.

154-04-1257; SARA LEE COFFEE & TEA FOODSERVICE; CITY OF WAYNE; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 55-999-00-4561-004; PERSONAL; Property; 2004 AV from \$ 0 to \$ 5,000; TV from \$ 0 to \$ 5,000.

154-04-1258; LINCOLNSHIRE OF ALBION INC; CITY OF ALBION; CALHOUN COUNTY; ALBION Sch. Dist.; 13-51-301-537-01; PERSONAL; Property; 2003 AV from \$ 1,990 to \$ 64,624; TV from \$ 1,990 to \$ 64,624; 2004 AV from \$ 0 to \$ 56,739; TV from \$ 0 to \$ 56,739.

154-04-1259; AMERITECH CORP/BURR WOLFF; CITY OF WARREN; MACOMB COUNTY; WARREN CONSOLIDATED Sch. Dist.; 99-06-926-600; PERSONAL; Property; 2004 AV from \$ 188,567 to \$ 201,739; TV from \$ 188,567 to \$ 201,739.

154-04-1261; ROGER'S MANUFACTURING; CITY OF EASTPOINTE; MACOMB COUNTY; EAST DETROIT Sch. Dist.; 014-911-170-360-00; PERSONAL; Property; 2004 AV from \$ 0 to \$ 2,730; TV from \$ 0 to \$ 2,730.

154-04-1266; THE EILEEN FISHER COMPANIES INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-325-980; PERSONAL; Property; 2004 AV from \$ 35,000 to \$ 136,610; TV from \$ 35,000 to \$ 136,610.

154-04-1268; TENNANT CO; HOLLAND TWP.; OTTAWA COUNTY; WEST OTTAWA Sch. Dist.; 70-50-17-022-722; PERSONAL; Property; 2003 AV from \$1,318,500 to \$ 828,400; TV from \$1,318,500 to \$ 828,400; 2004 AV from \$1,221,400 to \$ 809,000; TV from \$1,221,400 to \$ 809,000.

154-04-1269; E I DU PONT DE NEMOURS & COMPANY; CITY OF FLINT; GENESEE COUNTY; FLINT Sch. Dist.; P-22151-1; PERSONAL; Property; 2004 AV from \$ 56,200 to \$ 0 ; TV from \$ 56,200 to \$ 0.

154-04-1270; SLENDER LADY FITNESS CENTER; CITY OF KENTWOOD; KENT COUNTY; KENTWOOD Sch. Dist.; 41-50-65-025-379; PERSONAL; Property; 2004 AV from \$ 12,000 to \$ 4,400; TV from \$ 12,000 to \$ 4,400.

154-04-1271; MATT HENRY POURED WALLS; MUNDY TWP.; GENESEE COUNTY; SWARTZ CREEK Sch. Dist.; 15-80-1021-00; PERSONAL; Property; 2004 AV from \$ 12,000 to \$ 51,500; TV from \$ 12,000 to \$ 51,500.

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Item 15 (continued):

154-04-1272; BSLC LLC; MUNDY TWP.; GENESEE COUNTY; CARMEN-AINSWORTH Sch. Dist.; 15-02-100-027; REAL; Property; 2004 AV from \$ 93,400 to \$ 447,103; TV from \$ 93,400 to \$ 447,103.

154-04-1273; RIO INVESTMENT LLC; MUNDY TWP.; GENESEE COUNTY; CARMEN-AINSWORTH Sch. Dist.; 15-02-100-029; REAL; Property; 2004 AV from \$ 87,100 to \$ 437,539; TV from \$ 87,100 to \$ 437,539.

154-04-1274; MCKESSON AUTOMATED SYSTEMS INC; CITY OF WAYNE; WAYNE COUNTY; WAYNE-WESTLAND Sch. Dist.; 55-999-00-4285-000; PERSONAL; Property; 2004 AV from \$ 800 to \$ 5,200; TV from \$ 800 to \$ 5,200.

154-04-1279; GAP INC & SUBS #7402/BURR WOLFF; BLACKMAN TWP.; JACKSON COUNTY; JACKSON Sch. Dist.; 900-08-38-600-017-20; PERSONAL; Property; 2002 AV from \$ 209,511 to \$ 362,000; TV from \$ 209,511 to \$ 362,000; 2003 AV from \$ 133,382 to \$ 312,400; TV from \$ 133,382 to \$ 312,400; 2004 AV from \$ 147,241 to \$ 275,700; TV from \$ 147,241 to \$ 275,700.

154-04-1281; PRECISION PARTS & TOOLING; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-917-070; PERSONAL; Property; 2002 AV from \$ 73,800 to \$ 167,300; TV from \$ 73,800 to \$ 167,300.

154-04-1282; UFS SPV LP; BRADY TWP.; KALAMAZOO COUNTY; VICKSBURG Sch. Dist.; 39-15-90-522-290; PERSONAL; Property; 2004 AV from \$ 800 to \$ 0; TV from \$ 800 to \$ 0.

154-04-1285; DAIMLER/CHRYSLER MOTORS CO LLC; CITY OF WAYNE; WAYNE COUNTY; HURON Sch. Dist.; 75-998-01-9891-005; PERSONAL; Property; 2004 AV from \$ 0 to \$ 852,400; TV from \$ 0 to \$ 852,400.

154-04-1286; THE HINMAN COMPANY; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9018313; PERSONAL; Property; 2002 AV from \$ 21,200 to \$ 24,850; TV from \$ 21,200 to \$ 24,850; 2003 AV from \$ 17,000 to \$ 50,700; TV from \$ 17,000 to \$ 50,700; 2004 AV from \$ 19,900 to \$ 45,000; TV from \$ 19,900 to \$ 45,000.

154-04-1287; FIVE STAR CELLULAR INC; CITY OF KENTWOOD; KENT COUNTY; KELLOGGSVILLE Sch. Dist.; 41-50-65-025-410; PERSONAL; Property; 2004 AV from \$ 7,500 to \$ 28,500; TV from \$ 7,500 to \$ 28,500.

Item 15 (continued):

154-04-1288; MELCO INC/KERBY'S KONEY ISLAND; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-012500; PERSONAL; Property; 2002 AV from \$ 32,750 to \$ 89,850; TV from \$ 32,750 to \$ 89,850; 2003 AV from \$ 29,300 to \$ 79,750; TV from \$ 29,300 to \$ 79,750; 2004 AV from \$ 28,550 to \$ 69,950; TV from \$ 28,550 to \$ 69,950.

154-04-1290; THE MAY DEPT STORES COMPANY/LORD & TAYLOR; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-935000; PERSONAL; Property; 2003 AV from \$ 223,450 to \$ 233,450; TV from \$ 223,450 to \$ 233,450.

154-04-1291; THE MAY DEPT STORE COMPANY/AFTER HOURS #680; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0000-959500; PERSONAL; Property; 2002 AV from \$ 39,400 to \$ 40,100; TV from \$ 39,400 to \$ 40,100; 2004 AV from \$ 34,750 to \$ 45,100; TV from \$ 34,750 to \$ 45,100.

154-04-1292; THE LIMITED #65; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-251-160; PERSONAL; Property; 2003 AV from \$ 168,970 to \$ 198,670; TV from \$ 168,970 to \$ 198,670.

154-04-1293; DIETRICH & CUZDLO PLLC; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-51-245-801; PERSONAL; Property; 2003 AV from \$ 21,900 to \$ 29,400; TV from \$ 21,900 to \$ 29,400; 2004 AV from \$ 23,000 to \$ 34,400; TV from \$ 23,000 to \$ 34,400.

154-04-1294; MARK & CARRIE ESTAPA; SAINT CLAIR TWP.; SAINT CLAIR COUNTY; EAST CHINA TWP. Sch. Dist.; 74-30-015-3001-000; REAL; Property; 2004 AV from \$ 43,761 to \$ 136,565; TV from \$ 21,018 to \$ 113,822.

154-04-1297; OAKLAND DRIVE APARTMENTS; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90008-085-C; PERSONAL; Property; 2002 AV from \$ 16,400 to \$ 33,900; TV from \$ 16,400 to \$ 33,900; 2003 AV from \$ 15,200 to \$ 33,800; TV from \$ 15,200 to \$ 33,800; 2004 AV from \$ 22,300 to \$ 41,800; TV from \$ 22,300 to \$ 41,800.

154-04-1298; THOMAS P ACTON; SAINT CLAIR TWP.; SAINT CLAIR COUNTY; EAST CHINA TWP. Sch. Dist.; 74-30-585-0062-000; REAL; Property; 2004 AV from \$ 27,776 to \$ 139,308; TV from \$ 26,984 to \$ 138,516.

154-04-1299; KALAMAZOO METAL FINISHERS INC; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9021812; PERSONAL; Property; 2002 AV from \$ 233,800 to \$ 242,200; TV from \$ 233,800 to \$ 242,200.



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Item 15 (continued):

154-04-1301; ACO INC; REDFORD TWP.; WAYNE COUNTY; REDFORD UNION Sch. Dist.; 79-999-00-2772-000; PERSONAL; Property; 2004 AV from \$ 16,400 to \$ 14,200; TV from \$ 16,400 to \$ 14,200.

154-04-1302; ACO INC; REDFORD TWP.; WAYNE COUNTY; REDFORD UNION Sch. Dist.; 79-999-00-0042-000; PERSONAL; Property; 2004 AV from \$ 18,600 to \$ 16,300; TV from \$ 18,600 to \$ 16,300.

154-04-1303; J & D MASONRY INC; DELHI CHARTER TWP.; INGHAM COUNTY; HOLT Sch. Dist.; 33-25-05-90-913-008; PERSONAL; Property; 2002 AV from \$ 3,800 to \$ 106,400; TV from \$ 3,800 to \$ 106,400; 2003 AV from \$ 2,900 to \$ 96,400; TV from \$ 2,900 to \$ 96,400; 2004 AV from \$ 33,600 to \$ 81,050; TV from \$ 33,600 to \$ 81,050.

154-04-1304; BAY LOGISTICS; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-0955-000; PERSONAL; Property; 2002 AV from \$ 20,000 to \$ 322,700; TV from \$ 20,000 to \$ 322,700; 2003 AV from \$ 25,000 to \$ 337,850; TV from \$ 25,000 to \$ 337,850.

154-04-1305; BOB EVANS RESTAURANT OF MICHIGAN; CITY OF ROMULUS; WAYNE COUNTY; ROMULUS Sch. Dist.; 80-999-00-0429-500; PERSONAL; Property; 2002 AV from \$ 50,400 to \$ 62,000; TV from \$ 50,400 to \$ 62,000; 2003 AV from \$ 42,300 to \$ 54,050; TV from \$ 42,300 to \$ 54,050; 2004 AV from \$ 48,200 to \$ 60,650; TV from \$ 48,200 to \$ 60,650.

154-04-1306; CHARMING SHOPS INC/FASHION BUG OF DEARBORN INC #284; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-090500; PERSONAL; Property; 2003 AV from \$ 7,550 to \$ 14,400; TV from \$ 7,500 to \$ 14,400.

154-04-1307; MCFARLAND-FOSS FUNERAL HOME INC; CITY OF DEARBORN; WAYNE COUNTY; DEARBORN Sch. Dist.; 84-0001-444500; PERSONAL; Property; 2002 AV from \$ 17,450 to \$ 20,900; TV from \$ 17,450 to \$ 20,900; 2003 AV from \$ 16,150 to \$ 19,650; TV from \$ 16,150 to \$ 19,650.

154-04-1308; TEPEL BROTHERS PRINTING INC; CITY OF TROY; OAKLAND COUNTY; WARREN CONSOLIDATED Sch. Dist.; 88-99-00-306-320; PERSONAL; Property; 2002 AV from \$1,140,090 to \$1,055,220; TV from \$1,140,090 to \$1,055,220; 2003 AV from \$1,003,120 to \$ 937,880; TV from \$1,003,120 to \$ 937,880; 2004 AV from \$ 946,690 to \$ 955,760; TV from \$ 946,690 to \$ 955,760.

Item 15 (continued):

154-04-1309; ALLSTATE INSURANCE COMPANY; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 47-12-99-100-246-00; PERSONAL; Property; 2002 AV from \$ 235 to \$ 556; TV from \$ 235 to \$ 556; 2003 AV from \$ 210 to \$ 552; TV from \$ 210 to \$ 552.

154-04-1314; SANTEIU VAULTS; CITY OF LIVONIA; WAYNE COUNTY; LIVONIA Sch. Dist.; 999-00-6815-000; PERSONAL; Property; 2002 AV from \$ 98,410 to \$ 101,150; TV from \$ 98,410 to \$ 101,150; 2003 AV from \$ 92,160 to \$ 94,550; TV from \$ 92,160 to \$ 94,550; 2004 AV from \$ 86,280 to \$ 87,200; TV from \$ 86,280 to \$ 87,200.

154-04-1315; JOHN HANCOCK LEASING CORP; CITY OF LANSING; INGHAM COUNTY; LANSING Sch. Dist.; 9033-01-33454-000; PERSONAL; Property; 2003 AV from \$1,640,385 to \$1,704,345; TV from \$1,640,385 to \$1,704,345.

154-04-1386; LUMBERMANS SOUTHERN SUPPLY; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90029-225-A; PERSONAL; Property; 2002 AV from \$ 49,200 to \$ 61,900; TV from \$ 49,200 to \$ 61,900.

154-04-1391; FLEET BUSINESS CREDIT CORP/BURRWOLFF; CITY OF LANSING; INGHAM COUNTY; LANSING Sch. Dist.; 90-33-01-60-407-000; PERSONAL; Property; 2002 AV from \$ 29,800 to \$ 17,113; TV from \$ 29,800 to \$ 17,113.

154-04-1429; EAGLE PICHER AUTOMOTIVE HILLSDALE DIVISION; CITY OF HILLSDALE; HILLSDALE COUNTY; HILLSDALE Sch. Dist.; 006-998-388-05; PERSONAL; Property; 2002 AV from \$ 615,355 to \$ 599,539; TV from \$ 615,355 to \$ 599,539; 2003 AV from \$ 206,058 to \$ 539,599; TV from \$ 206,058 to \$ 539,599; 2004 AV from \$ 187,743 to \$ 487,930; TV from \$ 187,743 to \$ 489,930.

154-04-1432; ARCUS FOUNDATION; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 90-51132; PERSONAL; Property; 2003 AV from \$ 6,600 to \$ 24,900; TV from \$ 6,600 to \$ 24,900.

154-04-1433; WEST MICHIGAN HYDRAULICS; CITY OF PORTAGE; KALAMAZOO COUNTY; PORTAGE Sch. Dist.; 90720-004-A; PERSONAL; Property; 2002 AV from \$ 35,600 to \$ 38,350; TV from \$ 35,600 to \$ 38,350; 2003 AV from \$ 31,000 to \$ 34,950; TV from \$ 31,000 to \$ 34,950; 2004 AV from \$ 31,000 to \$ 32,250; TV from \$ 31,000 to \$ 32,250.

154-04-1434; GAP INC & SUBS # 7404; CITY OF EAST LANSING; INGHAM COUNTY; EAST LANSING Sch. Dist.; 33-20-90-03-311-300; PERSONAL; Property; 2002 AV from \$ 275,000 to \$ 485,850; TV from \$ 275,000 to \$ 485,850; 2003 AV from \$ 229,400 to \$ 428,350; TV from \$ 229,400 to \$ 428,350; 2004 AV from \$ 203,600 to \$ 377,200; TV from \$ 203,600 to \$ 377,200.

154-04-1436; INTERNATIONAL HEALTH AWARENESS CENTER/DBA HOPE; CITY OF KALAMAZOO; KALAMAZOO COUNTY; KALAMAZOO Sch. Dist.; 9019820; PERSONAL; Property; 2002 AV from \$ 173,600 to \$ 186,150; TV from \$ 173,600 to \$ 186,150; 2003 AV from \$ 163,050 to \$ 169,950; TV from \$ 163,050 to \$ 169,950; 2004 AV from \$ 85,700 to \$ 99,800; TV from \$ 85,700 to \$ 99,800.

154-04-1437; VENDORS SOURCE INC; CITY OF TROY; OAKLAND COUNTY; TROY Sch. Dist.; 88-99-00-282-780; PERSONAL; Property; 2003 AV from \$ 3,120 to \$ 72,370; TV from \$ 3,120 to \$ 72,370; 2004 AV from \$ 2,790 to \$ 79,680; TV from \$ 2,790 to \$ 79,680.

154-04-1478; ZOLDOWSKI INC; BRIGHTON TWP.; LIVINGSTON COUNTY; BRIGHTON Sch. Dist.; 4712-99-000-339-00; PERSONAL; Property; 2004 AV from \$ 17,420 to \$ 23,937; TV from \$ 17,420 to \$ 23,937.

- Item 16. It was moved by Roberts, supported by Lupi, and unanimously approved to direct a representative of Alger County to appear before the Commission to discuss its failure to respond to the letter dated July 22, 2004, from Harold E. Anderson, Manager, Local Assessment Review Section.
- Item 17. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:  
MCL 211.154 Petition 154-04-0263 Grapar Corporation  
Parcel No. 99-05-573-100 An official order was issued for the above-referenced property owner on August 24, 2004. Notice was received that an incorrect school district number had been submitted.
- Item 18. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:  
MCL 211.154 Petition 154-04-0706 Dollar King of Oxford  
Parcel No. PO-99-00-004-503 An official order was issued for the above-referenced property owner on August 24, 2004. Notice was received that an incorrect parcel code number had been submitted.
- Item 19. It was moved by Roberts, supported by Lupi, and unanimously approved to accept the Amended Official Order in the below-referenced matter:  
MCL 211.154 Petition 154-04-0711 B & C Leasing, Inc.  
Parcel No. 99-05-573-100 An official order was issued for the above-referenced petition following the State Tax Commission meeting on August 24, 2004. Notice was received that a clerical error occurred in the processing of this file. This amended order reflects the change in the approved Net Increase/Decrease for the assessed value for the 2002 year.

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- Item 20. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates for the Industrial Facility Exemption Applications involving **Over 5%** of the SEV of the local government units in the below-referenced matters:

APPL. NO.	NAME	LOCAL UNIT	COUNTY	APPL. TYPE	INVESTMENT
2004-043	FALCON CORPORATION	CITY OF FERRYSBURG	OTTAWA	2	\$ 125,000.00
2004-067	GENERAL MOTORS CORPORATION	CITY OF WARREN	MACOMB	2	\$220,260,147.00
2004-081	ADVANTA INDUSTRIES INC	SUMMERFIELD TWP.	MONROE	2	\$ 1,169,000.00
2004-085	EVER-FLEX INC	CITY OF TAYLOR	WAYNE	2	\$ 375,000.00
2004-086	BUSH CONCRETE PRODUCTS INC	CITY OF NORTON SHORES	MUSKEGON	2	\$ 260,793.00
2004-097	WEBER SPECIALTIES COMPANY	SCHOOLCRAFT TWP.	KALAMAZOO	2	\$ 391,000.00
2004-099	GH CUTTER SERVICES INC	BEDFORD TWP.	MONROE	2	\$ 38,437.00
2004-100	HUDSONVILLE CREAMERY & ICE CREAM CO.	CITY OF ALLEGAN	ALLEGAN	2	\$ 9,000,000.00
2004-106	VALOR INDUSTRIES INC	ZEELAND TWP.	OTTAWA	2	\$ 829,391.00
2004-107	MACH MOLD	BENTON TWP.	BERRIEN	2	\$ 762,000.00
2004-110	JD METALWORKS INC	CITY OF CLARE	CLARE	2	\$ 1,025,425.00
2004-111	TOOLCO INC	PLYMOUTH TWP.	WAYNE	2	\$ 1,754,864.00
2004-112	PATTCO INC	CITY OF SALINE	WASHTENAW	2	\$ 1,728,002.00
2004-113	UNITED SIGN COMPANY	CITY OF MUSKEGON	MUSKEGON	2	\$ 652,095.00
2004-114	DETROIT EXTRUDED PRODUCTS	CITY OF IMLAY CITY	LAPEER	2	\$ 430,000.00
2004-115	QUALITY ROLL LLC	CITY OF SAGINAW	SAGINAW	2	\$ 159,400.00
2004-116	LAPEER INDUSTRIES INC	CITY OF LAPEER	LAPEER	2	\$ 5,394,592.00
2004-117	GALLOP BRUSH CO LLC	CITY OF LAPEER	LAPEER	2	\$ 489,646.00
2004-118	CASE SYSTEMS INC	CITY OF MIDLAND	MIDLAND	2	\$ 1,377,099.00
2004-119	BLACK RIVER PLASTICS	CITY OF PORT HURON	ST. CLAIR	2	\$ 2,034,710.00
2004-120	ELAN NUTRITION INC	CITY OF KENTWOOD	KENT	2	\$ 6,413,000.00
2004-121	EXTRUDED ALUMINUM CORP	OTISCO TWP.	IONIA	2	\$ 689,977.00
2004-122	SHAWMUT CORP	CITY OF PORT HURON	ST. CLAIR	2	\$ 1,084,735.00
2004-123	ICG BERRIEN INC	CITY OF BRIDGEMAN	BERRIEN	2	\$ 5,091,000.00
2004-124	NUCRAFT METAL PRODUCTS	VILLAGE OF ROSCOMMON	ROSCOMMON	2	\$ 71,985.00
2004-126	DEVEREAUX SAWMILL INC	LYONS TWP.	IONIA	2	\$ 750,000.00
2004-127	ULTRA ALUMINUM MFG INC	HOWELL TWP.	LIVINGSTON	2	\$ 3,061,407.00
2004-129	DALSON ENTERPRISE INC	ORONOKO TWP.	BERRIEN	2	\$ 300,000.00
2004-133	ULTRAFORM INDUSTRIES INC	VILLAGE OF ROMEO	MACOMB	2	\$ 356,619.00
2004-136	LOMAR MACHINE & TOOL CO	HANOVER TWP.	JACKSON	2	\$ 1,640,092.00
2004-154	JIMDI PLASTICS	ALLENDALE TWP.	OTTAWA	2	\$ 141,973.00
2004-155	THE ZONDERVAN CORPORATION	CASCADE TWP.	KENT	2	\$ 750,000.00
2004-158	ROBERTSHAW CONTROLS COMPANY	HOLLAND TWP.	OTTAWA	2	\$ 1,299,500.00
2004-160	SLIDING SYSTEMS INC	BATH TWP.	CLINTON	2	\$ 1,175,000.00
2004-161	TOTAL QUALITY MACHINING INC	CITY OF MUSKEGON	MUSKEGON	2	\$ 129,503.00
2004-162	INDUSTRIAL WOODWORKING CORPORATION	ZEELAND TWP.	OTTAWA	2	\$ 164,386.00
2004-163	ITW DRAWFORM INC	CITY OF ZEELAND	OTTAWA	2	\$ 143,860.00
2004-164	INNOTEC CORP-AUTOMATION	CITY OF ZEELAND	OTTAWA	2	\$ 935,000.00
2004-165	INNOTEC CORP-LIGHTING	CITY OF ZEELAND	OTTAWA	2	\$ 2,759,500.00
2004-166	GARR TOOL COMPANY	PINE RIVER TWP.	GRATIOT	2	\$ 4,015,799.00
2004-168	DELTA TRUSS INC	CITY OF CADILLAC	WEXFORD	2	\$ 12,940.00
2004-169	CADILLAC ENGINEERED PLASTICS	CITY OF CADILLAC	WEXFORD	2	\$ 342,000.00
2004-171	BENTELER AUTOMOTIVE CORPORATION	CITY OF WYOMING	KENT	2	\$ 4,200,000.00
2004-173	RETRO-ENTERPRISES INC	VILLAGE OF CONSTANTINE	ST. JOSEPH	2	\$ 54,079.00
2004-174	ENGINEERED TOOLING SYSTEMS	CITY OF WALKER	KENT	2	\$ 940,000.00
2004-179	KEYC PRODUCTS INC	CITY OF HUDSON	LENAAWEE	2	\$ 3,102,881.00
2004-185	INFINEON TECHNOLOGIES N. AMERICA CORP	CITY OF LIVONIA	WAYNE	2	\$ 1,803,000.00
2004-186	H S TECHNOLOGIES INC	TALLMADGE TWP.	OTTAWA	2	\$ 1,585,000.00
2004-187	H S DIE & ENGINEERING INC	TALLMADGE TWP.	OTTAWA	2	\$ 6,845,000.00
2004-189	GENERAL DYNAMICS LAND SYSTEMS INC	CITY OF STERLING HEIGHTS	MACOMB	2	\$ 3,053,000.00
2004-190	BRAZING CONCEPTS CO	CITY OF COLDWATER	BRANCH	2	\$ 808,330.00
2004-191	RWC INC	CITY OF BAY CITY	BAY	2	\$ 83,372.00
2004-192	KARMANN MANUFACTURING LLC	PLYMOUTH TWP.	WAYNE	2	\$ 22,074,545.00
2004-193	DETAIL TECHNOLOGIES INC	CITY OF WYOMING	KENT	2	\$ 650,000.00

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<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>APPL. TYPE</b>	<b>INVESTMENT</b>
2004-194	LEAR CORPORATION	CITY OF WARREN	MACOMB	2	\$ 3,582,350.00
2004-195	DESIGNED CONVEYOR SYSTEMS OF MI INC	CASCADE TWP.	KENT	2	\$ 329,500.00
2004-196	MAGNUM POWDER COATING INC	VILLAGE OF GRASS LAKE	JACKSON	2	\$ 57,396.00
2004-198	MIKAN CORPORATION	CITY OF SALINE	WASHTENAW	2	\$ 558,474.00
2004-200	GIELOW PICKLES INC	VILLAGE OF LEXINGTON	SANILAC	2	\$ 281,213.00
2004-201	EAGLE MANUFACTURING CORP	SHELBY TWP.	MACOMB	2	\$ 4,225,116.00
2004-202	CRANKSHAFT MACHINE CO	CITY OF JACKSON	JACKSON	2	\$ 150,799.00
2004-203	STEINKE-FENTON FAB	CITY OF JACKSON	JACKSON	2	\$ 62,316.00
2004-204	GREAT LAKES DIE SUPPLY INC	BYRON TWP.	KENT	2	\$ 280,000.00
2004-209	GHSP INC - DIVISION OF JSJ CORP	CITY OF GRAND HAVEN	OTTAWA	2	\$ 5,793,000.00
2004-213	LIBERTY PLASTICS INC	HOLLAND TWP.	OTTAWA	2	\$ 168,467.00
2004-214	DOW CORNING CORPORATION	WILLIAMS TWP.	BAY	2	\$ 800,000.00
2004-216	AXIS MACHINING INC	VILLAGE OF PIGEON	HURON	2	\$ 840,000.00
2004-217	QUADSIL INC	CITY OF MIDLAND	MIDLAND	2	\$ 758,048.00
2004-219	GRIFFIN TOOL INC	VILLAGE OF STEVENSVILLE	BERRIEN	2	\$ 204,899.00
2004-220	PHARMACIA & UPJOHN CO	RICHLAND TWP.	KALAMAZOO	2	\$ 37,122,000.00
2004-221	PHARMACIA & UPJOHN CO	RICHLAND TWP.	KALAMAZOO	2	\$ 3,000,000.00
2004-222	PHARMACIA & UPJOHN CO	RICHLAND TWP.	KALAMAZOO	2	\$ 4,300,000.00
2004-224	HAERTER STAMPING LP	CITY OF KENTWOOD	KENT	2	\$ 2,156,630.00
2004-225	ELECTRO PANEL INC	CITY OF MIDLAND	MIDLAND	2	\$ 36,000.00
2004-226	BURCO INC	CITY OF WALKER	KENT	2	\$ 60,000.00
2004-227	APPLIED COATING TECHNOLOGIES LLC	CITY OF COLDWATER	BRANCH	2	\$ 325,000.00
2004-228	QUALITY EDGE INC	CITY OF WALKER	KENT	2	\$ 3,385,000.00
2004-229	LE JONES CO	CITY OF MENOMINEE	MENOMINEE	2	\$ 1,775,746.00
2004-230	PRIMO TOOL & MFG CO	GREEN TWP.	MECOSTA	2	\$ 19,500.00

Item 21. It was moved by Roberts, supported by Lupi, and unanimously approved to dismiss the Industrial Facility Exemption Application per the local unit request in the below-referenced matter:

<b>CERT.NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>REASON</b>
2004-050	TRI-M-MOLD	LAKE TWP.	BERRIEN	CLOSED OPERATIONS

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- Item 22. It was moved by Roberts, supported by Lupi, and unanimously approved to issue certificates for the Air Pollution Control Exemption Applications in the below-referenced matters:

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>INVESTMENT</b>
1-3154	HOLCIM (US) INC.	DUNDEE TWP.	MONROE	\$ 151,307.00
1-3166	THE ENVIRONMENTAL QUALITY CO.	VAN BUREN TWP.	WAYNE	\$ 46,577.00
1-3172	GRAPHIC PACKAGING INTERNATIONAL, INC.	CITY OF KALAMAZOO	KALAMAZOO	\$ 266,768.00
1-3173	GRAPHIC PACKAGING INTERNATIONAL, INC.	CITY OF KALAMAZOO	KALAMAZOO	\$ 266,768.00
1-3175	WACKER CHEMICAL CORPORATION	RAISIN TWP.	LENAAWEE	\$ 420,985.00
1-3183	INTERNATIONAL PAPER CO. - QUINNESEC	BREITUNG TWP.	DICKINSON	\$ 164,552.00
1-3184	INTERNATIONAL PAPER CO. - QUINNESEC	BREITUNG TWP.	DICKINSON	\$ 30,003.00
1-3185	INTERNATIONAL PAPER CO. - QUINNESEC	BREITUNG TWP.	DICKINSON	\$ 199,225.00
1-3186	INTERNATIONAL PAPER CO. - QUINNESEC	BREITUNG TWP.	DICKINSON	\$ 44,514.00
1-3187	INTERNATIONAL PAPER CO. - QUINNESEC	BREITUNG TWP.	DICKINSON	\$ 21,659.00
1-3188	INTERNATIONAL PAPER CO. - QUINNESEC	BREITUNG TWP.	DICKINSON	\$ 905,835.00
1-3191	AVON AUTOMOTIVE	CITY OF CADILLAC	WEXFORD	\$ 329,411.00
1-3200	HAYES LEMMERZ INTERNATIONAL	CITY OF CADILLAC	WEXFORD	\$ 96,878.00
1-3202	HAYES LEMMERZ INTERNATIONAL	CITY OF CADILLAC	WEXFORD	\$ 86,807.00
1-3203	HAYES LEMMERZ INTERNATIONAL	CITY OF CADILLAC	WEXFORD	\$ 3,743,456.00
1-3204	HAYES LEMMERZ INTERNATIONAL	CITY OF CADILLAC	WEXFORD	\$ 127,844.00
1-3205	HAYES LEMMERZ INTERNATIONAL	CITY OF CADILLAC	WEXFORD	\$ 1,803,804.00
1-3206	HAYES LEMMERZ INTERNATIONAL	CITY OF CADILLAC	WEXFORD	\$ 45,171.00
1-3207	HAYES LEMMERZ INTERNATIONAL	CITY OF CADILLAC	WEXFORD	\$ 92,662.00
1-3208	HAYES LEMMERZ INTERNATIONAL	CITY OF CADILLAC	WEXFORD	\$ 105,409.00
1-3209	HAYES LEMMERZ INTERNATIONAL	CITY OF CADILLAC	WEXFORD	\$ 120,478.00
1-3210	CONSUMERS ENERGY CO.	CITY OF LUNA PIER	MONROE	\$ 468,000.00
1-3221	UNIVERSAL FOREST PRODUCTS	MOTTVILLE TWP.	ST. JOSEPH	\$ 79,584.00
1-3225	METAL IMPROVEMENT CO.	CITY OF ROMULUS	WAYNE	\$ 45,504.00
1-3228	INTERAMERICAN ZINC, INC.	CITY OF COLDWATER	BRANCH	\$ 51,475.00
1-3231	ESCANABA PAPER COMPANY	WELLS TWP.	DELTA	\$ 269,136.00

- Item 23. It was moved by Roberts, supported by Lupi, and unanimously approved the certificate for the P.A. 146 of 2000 Obsolete Property Rehabilitation Act Application in the below-referenced matter:

<b>APPL. NO.</b>	<b>NAME</b>	<b>LOCAL UNIT</b>	<b>COUNTY</b>	<b>INVESTMENT</b>
3-04-0018	PCJ Enterprise, LLC	City of Muskegon	Muskegon	\$ 800,000.00

September 14, 2004

- Item 24. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the IFT certificate for IFT Application #2002-018 for Fillmore Equipment as directed by the Ingham County Circuit Court.

It was moved by Roberts, supported by Naftaly, and unanimously approved to adjourn the State Tax Commission meeting at 12:15 P.M.

**DATED TYPED:** September 17, 2004

**DATE APPROVED:** September 28, 2004

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**Robert H. Naftaly, Chair,  
State Tax Commission**

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**Robert R. Lupi, Member,  
State Tax Commission**

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**Douglas B. Roberts, Member,  
State Tax Commission**